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CANDYCE MARTIN 1999 IRREVOCABLE TRUST,
8 A PARTNER OTHER THAN THE TAX MATTERS PARTNER **and**
CONSTANCE GOODYEAR 1997 IRREVOCABLE TRUST **and**
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PARTNERS OTHER THAN THE TAX MATTERS PARTNER
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THE UNITED STATES OF AMERICA
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- 28 [CAPTION CONTINUED ON NEXT PAGE]

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

CANDYCE MARTIN 1999 IRREVOCABLE
TRUST, A PARTNER OTHER THAN THE
TAX MATTERS PARTNER

Petitioner,

v.

THE UNITED STATES OF AMERICA,

Respondent.

CASE NO. CV 08 5150 (PJH)

STIPULATION RE: CONSOLIDATION

CONSTANCE GOODYEAR 1997
IRREVOCABLE TRUST and CANDYCE
MARTIN 1999 IRREVOCABLE TRUST,
PARTNERS OTHER THAN THE TAX
MATTERS PARTNER,

Petitioners,

v.

THE UNITED STATES OF AMERICA,

Respondent.

CASE NO. CV 08 5151 (PJH)

The above-captioned cases are Petitions for Readjustment of Partnership Items filed by the Petitioners pursuant to 26 U.S.C. § 6626 as a result of an examination conducted by the Internal Revenue Service ("IRS") of the partnership tax returns of First Ship 2000-A, LLC, for the period ending December 31, 2000, and of First Ship, LLC, for the period ending December 31, 2001. First Ship, LLC was a partner in First Ship 2000-A in 2000. The Petitioners are partners and entities whose income tax liabilities are determined in whole or in part by taking into account directly or indirectly items on the tax returns of the partnerships audited by the IRS. The examination resulted in the IRS issuing to each partnership Notices of Final Partnership

Administrative Adjustment ("FPAA") dated June 19, 2008. The Petition filed in CV-08-5150 PJH is for the 2000 tax year. The Petition filed in CV-08-5151 PJH is for the 2001 tax year. The proposed adjustments in the FPAAs arise from the same IRS examination and the factual and legal issues and prospective witnesses in both cases are identical. The cases were related on November 19, 2008.

The parties, by and through their respective attorneys, agree that the above cases shall be consolidated for all purposes.

DATED: May 20, 2009

Respectfully submitted,

SIDEMAN & BANCROFT LLP

By: /s/ Jay R. Weill

Jay R. Weill

Attorneys for Petitioners

CANDYCE MARTIN 1999 IRREVOCABLE TRUST,
A PARTNER OTHER THAN THE TAX MATTERS
PARTNER and CONSTANCE GOODYEAR 1997
IRREVOCABLE TRUST and CANDYCE MARTIN
1999 IRREVOCABLE TRUST, PARTNERS OTHER
THAN THE TAX MATTERS PARTNER

DATED: May 20, 2009

Respectfully submitted,

By: /s/ Joseph A. Sergi

Joseph A. Sergi

Attorneys for Respondent

THE UNITED STATES OF AMERICA

ORDER

SO ORDERED:

May 22, 2009

Honorable Phyllis J. Hamilton
United States District Judge

